

KNOW ALL MEN BY THESE PRESENTS, that I, SARA D. CULP, of the City of Roanoke, Virginia, have made, constituted and appointed, and do by these presents, make, constitute and appoint, my Granddaughter, TOSHA J. ANDREWS, my true and lawful Attorney-in-fact for me, and in my name, place and stead, to do and perform the following acts and deeds:

1. To purchase, sell, assign, transfer and deliver any and all personal property, tangible and intangible; to sell, assign, transfer and negotiate by endorsement or any other manner any negotiable note, bond or any other paper transferable by endorsement and negotiation and all other instruments as may seem needful. With full power and authority to sell, assign, transfer, or to do any other acts concerning any stock or bonds which I may have or possess, and to transfer the same in any manner required by any corporation, company or law.

2. To purchase, sell, lease, encumber and convey any real estate, or interest in real estate, to execute any deed or deed of trust, and to sign, sell, acknowledge and deliver the same.

3. To collect any account, debt, or other obligation due, or to become due unto me and to draw checks or drafts on any and all bank accounts, to execute a note or notes for borrowing money for new purchases or any other purposes; to enter my lock box or safety deposit box in any bank or other institution which might have any assets or other evidences of claims which said institution might be holding in security or storage.

4. To compromise and settle any claim, liability, or obligation to or from me.

5. To collect the purchase or sale price of any property sold or conveyed, to

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receipt and give acquittance for the same; to bind me and my heirs by endorsement or otherwise, on any obligation now existing or hereafter to be incurred by me; to invest and reinvest, and change the type, character or kind of any property or investment now owned or hereafter acquired by me, and no person dealing with my said Attorney-in-fact shall be required to see to the application or use of any funds coming into the hands of my said Attorney-in-fact from the sale, transfer, conveyance, or delivery of any property now owned by me, or hereafter acquired by me.

6. To make gifts on my behalf provided that the aggregate value of all gifts made in one calendar year shall not exceed the applicable gift tax and generation-skipping transfer tax annual exclusions then in effect.

7. To represent me in all tax matters; to prepare, sign, and file federal, state or local income, gift, FICA and other tax returns of all kinds, claims for refunds, requests of extensions of time, ruling requests, petitions to the Tax Court or other Courts regarding tax matters, and any and all other tax related documents, including, without limitation, receipts, offers, waivers, consents (including, but not limited to, consents and agreements under Internal Revenue Code Sections 2032A, 2513 and 2652(a) (2), or any successor sections thereto), closing agreements and any power of attorney form required by the Internal Revenue Service or their taxing authority with respect to any tax periods; to pay taxes due, collect refunds, post bonds, receive confidential information and contest deficiencies determined by the Internal

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Revenue Service or other taxing authorities; to exercise any elections I may have under federal, state or local tax law; and generally to represent me in all tax matters and proceedings of all kinds and for all periods before all offices and officers of the Internal Revenue Service and any other tax authority.

8. To disclaim the succession to any property, real or personal, or any interest therein, to the extent allowed under applicable state law.

9. To create a trust for my benefit and to transfer legal title to any of my property to the Trustee of such trust; and to make additions to an existing trust for my benefit.

10. To authorize my admission to a medical, nursing, residential or similar facility and to enter into agreements for my care.

11. To authorize any medical or surgical treatment whatsoever, at any time, or the termination of any medical treatment, including life support equipment.

It is my intention to give unto my Attorney-in-fact absolute and unconditional power of attorney to do and perform any and all acts and deeds which I, myself, might do and perform.

This Power of Attorney shall not terminate on disability of the principal, and shall continue and be exercisable by said Attorney-in-fact notwithstanding any subsequent disability, incompetence or incapacity suffered by me, as provided by Section 11-9.1 of the Code of Virginia.

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And I hereby ratify and confirm any and all acts and deeds done by my said Attorney-in-fact in my name, place and stead.

GIVEN under my hand and seal this 30th day of July, 2003.

Sara D. Culp (SEAL)  
SARA D. CULP

WITNESS:

J. Ellett Ellett, atty.

STATE OF VIRGINIA

CITY OF ROANOKE, TO-WIT:

I, Modeline M. Conn, a Notary Public in and for the City and State  
aforesaid, do hereby certify that this day personally appeared before me, SARA D. CULP,  
whose name is signed to the foregoing Power of Attorney, bearing date of the 30th day of  
July, 2003, and acknowledged the same in my City and State aforesaid.

GIVEN under my hand this 30 day of July, 2003.

My commission expires: Sept 30, 2005

Modeline M. Conn  
Notary Public

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